

Dear Mr. Krahn,

I do not consider the oral cheek cell to be a merchandise on its own.

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

Sincerely
On behalf
Thomas Kupfer

Generalzolldirektion
Zentrale Auskunft
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01077 Dresden

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Montag–Freitag 08:00–17:00 Uhr

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22.04.2021 10:26 - Thomas Krahn wrote:

| Dear Mr. Kupfer,

| Again: I just want to know whether the oral mucosal cells are a merchandise? Completely
| independent from the cotton swab, which you also consider to be returned goods.

| Greetings,

| Thomas Krahn

| On 4/22/21 07:23, Auskunft gewerblich wrote:

| Dear Mr. Krahn,

In my opinion, the facts are as follows: A swab is taken with a cotton swab, the sampling set is packed in an envelope and sent to you. The sampling kit contained in the envelope is not a document, even if cells can be removed from the cotton swab for examination and information can be obtained from it. It is therefore a consignment of goods and must be declared as such.

With a unique test number, a return certificate can be kept for the respective sampling set.

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards

On behalf

Thomas Kupfer

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21.04.2021 18:23 - Thomas Krahn wrote:

| Dear Mr. Kupfer,

| The question is not at all whether the cotton swab as a “sample carrier for a smear” is a merchandise, but whether the oral cheek cells applied to it are a merchandise.

| Am I correct in assuming that you agree that the oral cheek cells are not a merchandise?

| The discussion as to whether it is a document relates only to this.

If every sampling set has a unique test number, then it is actually clear that this very cotton swab will also come back, right?

Greetings,

Thomas Krahn

On 4/21/21 08:25, Auskunft gewerblich wrote:

Dear Mr. Krahn,

I've examined your detailed arguments, but I cannot agree with them. The Articles 136, 236 UZK-DA you cited refer to the customs declaration or an area of application in the customs procedure Temporary Admission. In my opinion, these legal bases and your additional statements do not allow the conclusion that a cotton swab as a sample holder for a smear would be a document.

The German customs administration cannot introduce a new customs tariff number for you. Customs tariff numbers are coordinated up to the 6th digit (= HS code) via the World Customs Organization, up to the 10th digit, the EU regulates the further subdivision via the TARIC: https://www.zoll.de/DE/Fachthemen/Zoelle/Zolltarif/Allgemeines/allgemeines_node.html#doc297448bodyText3

To determine the customs value, the customs value regulations must be checked in the prescribed order. Returned goods are considered if the previous export of the same goods can be proven.

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards
On behalf

Thomas Kupfer

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05.04.2021 17:22 - Thomas Krahn wrote:

Dear Mr. Kupfer,

Thank you for your references. I checked your sources, but could not find any evidence in them that oral cheek swabs for genealogical DNA examinations are to be classified as goods subject to import duties, for which Art. 104 Para. 1 c UZK-DA can be excluded. Such a special situation is not dealt with in spite of the approximately 7,300 pages in the back, especially not yet the changes for July 2021. An inspection and customs supervision (Art. 134 UZK) is of course free to customs, but exceptions are provided for submitting an entry notification is not mandatory.

Your possible misunderstanding is that you understand the carrier of the sample (the cotton swab) as a merchandise. The sender of the sample does not want to sell or give a cotton swab to “Ahnenforschungs GmbH” so that “Ahnenforschungs GmbH” can resell the cotton swab or the company’s employees can use it themselves. The cotton swab serves exclusively as a carrier for the cheek swab sample, with no commercial value of its own. There are clear restrictions on the use of the item sent, as the cotton swab can only be used to detach the oral cheek cells for an ancestry analysis. It is therefore a special situation with no economic impact in the Union (Art 236 b UZK-DA).

Rather, the cotton swab is to be regarded as an enclosure (Art. 136 para. 1 j, UZK-DA) of the actual cheek swab sample, just as the envelope of a letter encloses the actual document. The packaging of a consignment can increase the value of the goods (Art. 70 para. 2 UZK), but initially does not play a role in the summary customs declaration. This applies in particular if the wrapped content (e.g. a document) itself is exempt from the obligation to submit an entry summary declaration.

Actually, it's a question of whether the DNA-containing oral cheek cells are to be regarded as goods per se and to what extent they differ from the randomly applied oral cheek cells on a licked postage stamp. It must therefore be checked whether a consignment of DNA-containing oral cheek cells still corresponds to the definition "letter" or more specifically "document".

The definition of the term "document" as "letter mail" can be found in the current version of the Universal Postal Treaty:

(Bundesgesetzblatt 1088, Jahrgang 2020 Teil II Nr. 21, ausgegeben zu Bonn am 14. Dezember 2020)

1.4 Document: letter mail, postal parcel or EMS shipment, the written, drawn, printed or digital information represent any kind of carrier, with the exception of goods, their physical specifications beyond those in the supplements Provisions do not go beyond the limits listed;

In my opinion, the genetic material, that the ancestry analysis is about, can certainly be viewed as a document for the following reasons:

1.) The DNA was written by the DNA polymerase during the cell division of the human cell in the sender's body and is an information carrier that can easily be classified in the category of "any kind".

The fact that DNA is copied into new DNA is well known [1] and scientifically proven [2]. In addition to the pure duplication of material, mutations [3] arise at random intervals, which give each human DNA molecule a characteristic uniqueness, which is precisely what matters in an ancestry analysis [4]. The mutation pattern thus documents the lineage of the submitter, who is also the sample donor.

[1] <https://de.wikipedia.org/wiki/Replikation>

[2] Matthew Meselson, Franklin W Stahl: The replication of DNA in Escherichia coli. In: Proceedings of the National Academy of Sciences. Band 44, Nummer 7, Juli 1958, S. 671–682, doi:10.1073/pnas.44.7.671, PMID 16590258, PMC 528642

[3] <https://de.wikipedia.org/wiki/Mutation>

[4] <https://de.wikipedia.org/wiki/Haplogruppe>

2.) The form and design, as well as the substance of the carrier on which the information is applied, is not decisive for the definition as a document. One could also use papyrus instead of paper [1], chisel the characters into a stone tablet or scratch into a clay tablet [2], as long as the limited dimensions and the 250 g weight of the mail item are not exceeded. For a number of years it has been possible to write digital documents onto CDs, SD cards or memory chips and send them as a letter (as long as the content does not contain copyrighted material which could be resold). The possibilities to design documents are diverse and are not subject to any restrictions that exclude DNA as an information carrier. For example, it has already been shown that JPEG images can be synthetically encoded in DNA, which were then decrypted again elsewhere [3]. The design of the sampling set as a cotton swab is simply practical, but does not change the character of the oral mucosal swab sample as a document.

[1] P. (Papyrus) Flor. II 148 (265/266 AD) Letter from the regional administrator Alypius to the estate administrator Heroneinos with instructions on measures in viticulture in Greek italics.

[2] https://en.wikipedia.org/wiki/Complaint_tablet_to_Ea-nasir

[3] Melpomeni Dimopoulou and Eva Gil San Antonio and Marc Antonini: "A JPEG-based image coding solution for data storage on DNA" (2021) Computer Science / Emerging Technologies arXiv:2103.09616

3.) The copyright for the genetic information remains (just as with a handwritten letter) with the sender, who is also the sample donor. According to the Gene Diagnostics Act (GenDG §12, §13), it does not become the property of the testing laboratory. Rather, the DNA is only made available to the laboratory for the duration of the investigation and the laboratory sends the digitized version of the DNA back to the client. The easy transformability of genetic information into digital information proves that nothing has changed in the nature of the document as an information carrier.

4.) Postage stamps have been used in international mail for over a hundred years (at least since the Universal Postal Union was founded in 1874) and are for the most part provided with a rubber coating, which millions of postal customers have already licked with their tongues. At least since 1955/56 such stamps were certainly licked, since the German Federal Post Office then issued stamps with a peppermint flavor [1] in the rubber coating. In all these years, customs have not defined the applied oral cheek cells as goods, but have also accepted such consignments as letters without submitting an entry summary declaration. Nothing changes on the oral cheek cells or on the carrier material (cellulose) if a cotton swab is used instead of the postage stamp. A sudden change in this regulation would at least have to be justified conclusively.

[1] https://de.wikipedia.org/wiki/Gummierung_bei_Briefmarken

If, after this analysis, you agree with me that DNA-containing oral cheek cells can be regarded as a document for the purpose of the ancestry examination, then simply confirm this to me briefly. A clarifying comment can save us all a lot of work, costs and bureaucracy and in no way diminishes the financial customs income of the federal government.

However, if you still insist on the position that in the case described, the dried oral cheek swab cells on a carrier (e.g. made of cellulose) for non-medical ancestry analyzes is a merchandise, then it will be necessary to assign a new customs tariff / goods number, which I hereby apply for. It must also be shown how the customs valuation (transaction value for the imported goods, transaction value of the same / similar goods, deductive method, calculated value or the final method) is to be applied in detail. How should you proceed if the cotton swabs are first sent by "Ahnenforschungs GmbH" to the Arab (non-EU) country and then come back to Germany after the sampling (returned goods)? It should also be clarified why the cells of the oral mucosa inside an envelope are treated differently than postage stamps that are licked on the outside of a letter. I think that the bureaucratic effort (also on the customs side) is in no relation to the actual purpose and economic value of the shipment (if you can quantify this at all).

If dried oral cheek swabs have already been obliged to submit a summary customs declaration in the past, I hereby submit a self-declaration (§ 371 AO) against myself, as I posted a letter to Berlin in Petropavlovsk-Kamchatsky in September 2017, which contained a licked stamp and contained my own oral swab for DNA analysis. This shipment was not declared with an entry summary declaration / customs declaration (CN22).

If you do not feel entitled to decide that, please refer me to the responsible office at customs or the Ministry of the Interior. It is important to me that this ambiguity is professionally resolved once and for all.

With best regards,

Thomas Krahn

On 4/1/21 08:32, Auskunft gewerblich wrote:

Dear Mr. Krahn,

I gave you the definition of goods under customs law in the previous e-mail. Extensive explanations can be found e.g. B. in the comment Rüsken, Zollrecht (Brandenburg / Kock in: Rüsken, Zollrecht, 1st edition 2002, 198th delivery, Article 134 UZK, Rn. 5ff). Goods with a supposedly negative value are also included in the definition of goods.

“Letters” are letters, postcards, blind mail and printed matter that are not subject to import or export duties, Article 1 number 24 UZK-DA. Such consignments are exempt from the obligation to submit an entry summary declaration; Article 104 (1) (c) UZK-DA.

However, if the letter contains other goods in addition to the document (e.g. the cotton swab), it is no longer a letter item within the meaning of the above-mentioned regulations. It is therefore to be treated as a consignment of goods and is subject to the fundamental obligation to declare it accordingly with a customs declaration and to submit summary declarations of receipt and customs declarations.

I have hereby explained my point of view again in detail and consider the question to be answered conclusively.

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

Sincerely

On behalf

Thomas Kupfer

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31.03.2021 19:21 - Thomas Krahn wrote:

Dear Mr. Kupfer,

Thank you for being so patient in answering my questions. But please understand that the fine distinction between “document” and “goods” is of existential importance to us, and we want to finally clarify the sense or nonsense of classifying a used cotton swab as “goods”. In particular if, after the planned change in the law, the shipment has to be presented to customs “from the first cent”. The resulting customs duties and import sales tax are probably insignificant, but the post and courier services will demand high fees, which make the business for a company like “Ahnenforschungs GmbH” absolutely unprofitable, thus driving such a company into bankruptcy.

Chemically speaking, the cotton swab is no different from the letter paper. In both cases it is cellulose of plant origin. In one case the cellulose is pressed flat, in the other case it is applied in fibers around a cardboard shaft (also cellulose). For clarification, the test kit could be designed in such a way that the oral mucous membrane swab is first taken on a cotton swab and then immediately spread onto a cardboard with an absorbent surface to dry. Then you could send the cells on a cardboard / thicker paper. However, I do not think that this makes a difference for the customs assessment.

It is quite understandable that books are not viewed as documents but as goods, since they de facto have a resale value that can be quantified. In contrast to the book, the cotton swab used, carries personal, genetic information, which is just as worthy of protection as the content of a letter, which according to the confidentiality of the letter is at least worthy of protection if there is no suspicion of a criminal offense. So I don't see why the cotton swab I used shouldn't be more more similar to a letter than a book?

As far as I am concerned, a merchandise is an object that is sold or given to me by a (natural or legal) person. After this process, I experience an enrichment that can be quantified economically. On this enrichment I pay (at least as a private person) import sales tax and possibly customs. In the case of the used cotton swab, however, the gain is negative, as there are additional costs for disposal and the disgustingly licked cotton swab naturally does not have the value of a new, sterile packed cotton swab. One could even argue that this shipment does not have to be declared due to its negative value, because import sales tax and possibly customs duties would only be incurred from the first cent (over € 0).

It is still impossible to see why there should be no customs clearance for letter paper from July 1, 2021. Even a simple printer paper usually has a value of over 1 cent and the cheapest envelope costs over 6 cents in a pack of 25 at the post office. An official at the main customs office explained to me that it is always rounded up to a full Euro anyway. So every mail item would definitely have to be cleared through customs in the same way as the item described with the cotton swab.

You refer to the "provisions of the Universal Postal Treaty", but I cannot find anywhere how exactly the document dispatch is delimited to which the "relief" applies. I also assume that customs decides what is defined as a "document" and what is defined as "goods" and not the Universal Postal Union.

I would therefore urge you to give me a precise definition of the terms "goods" and "document", or to refer to a source / operating instruction or a court ruling that clearly shows this definition.

Thank you very much for your effort.

Thomas Krahn

On 3/31/21 17:07, Auskunft gewerblich wrote:

Dear Mr. Krahn,

From a purely customs point of view, the term "goods" includes all movable goods and electricity. Thus, in principle, a pure document shipment, e.g. a letter a commodity.

However, customs law provides relief for the handling of letters.

In international postal traffic, a strict distinction must be made between the dispatch of goods and the dispatch of documents - see, for example, the transport regulations of Deutsche Post AG. In the Universal Postal Union, the postal companies have agreed on uniform rules for the dispatch of goods worldwide. The data contained in the customs declaration must generally be available electronically. According to the provisions of the Universal Postal Treaty, only documents are allowed in letters, whereby, for example, books are not viewed as documents but as goods. Even a cotton swab is undoubtedly not a document and therefore a consignment of goods. Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards
On behalf

Thomas Kupfer

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31.03.2021 15:08 - Thomas Krahn wrote:

Dear Mr. Kupfer,

Now, however, I am very surprised why a cotton swab should suddenly become a commodity, but not the (more expensive) stationery?

As mentioned, I regard the applied oral cheek cells as a document just like the letter. The cellulose of the cotton swab is just as much a carrier of the encoded genetic information as the letter paper

for the characters. The used cotton swab is not of any value to “Ahnenforschungs GmbH”, as they certainly cannot send it to another customer for repeated use. At best, you can dispose of it for a fee (i.e. a negative value). For the letterhead, it could at least sell at a low value on a large scale as recycling paper and thus would have an (albeit small) income.

How exactly does customs define the term “goods”?

Greetings,

Thomas Krahn

On 3/31/21 14:50, Auskunft gewerblich wrote:

Dear Mr. Krahn,

in this case it is a letter with goods. The letter as such is to be provided by the sender with a declaration of the contents and the value of the goods contained therein. For the content, applicable prohibitions and restrictions on import must be observed. For example, provisions of the Infection Protection Act could have to be observed for the cotton swab. B. the health authorities.

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards
On behalf

Thomas Kupfer

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31.03.2021 14:29 - Thomas Krahn wrote:

Dear Mr. Kupfer,

Thank you for your answers. You have already helped me a lot.

Nevertheless, I have to (hopefully for the last time) ask about the classification as “dangerous goods”.

To clarify, we assume that “Prince Mohammed” has enclosed a cotton swab with a cheek swab so that “Ahnenforschungs GmbH” can use it to carry out a DNA test and determine which region of Germany his mother is most likely from. The cotton swab has been dried and contains the same human cells and microorganisms / viruses as the postage stamp on it. The cotton swab costs less than one Euro and is chemically made of exactly the same material as the letter paper (cellulose). One could even consider the oral cheek swab as a document in which the genetic information is encoded in the letters A, G, C and T.

Are any dangerous goods-specific regulations known for this case?
Or is the procedure fundamentally different here?

With best regards,

Thomas Krahn

On 3/31/21 12:45, Auskunft gewerblich wrote:

Dear Mr. Krahn,

Dangerous goods-specific regulations for the described case are not known here.

Customs law only provides for binding information in the case of binding customs tariff information and binding origin information; Article 33 UZK (Regulation (EU) 952/2013).

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards

On behalf

Thomas Kupfer

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31.03.2021 12:15 - Thomas Krahn wrote:

| Dear Mr. Kupfer,

| Thank you for the answers.

| I interpret your answer 4 in the form that the postage stamp that has been licked is of course not considered dangerous goods. Similar to IATA 3.6.2.2.3.6, but it does not matter whether the letter was marked or contained an absorbent material, since the biological material is dry anyway.

| Please confirm if that is correct.

| Who exactly do I have to contact in order to receive legally binding information? I assumed that the General Customs Directorate is authorized to issue instructions to all main customs offices. Do I have to contact the Ministry of the Interior about this? If so, where exactly?

| Many Thanks,

| Thomas Krahn

| On 3/31/21 11:11, Auskunft gewerblich wrote:

|
Dear Mr. Krahn,

Thank you for the flowery description of your facts, which I would like to answer as follows:

- 1) yes
- 2) no
- 3) no
- 4) without comment

Insofar as the above answer contains technical explanations, these do not justify any legal claims.

With best regards
On behalf
Thomas Kupfer

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25.03.2021 17:06 - Thomas Krahn wrote:

| Dear Sirs and Madames,

| According to an information page from Deutsche Post, the
| “22-Euro duty-free limit” expires from July 1st, 2021:

[https://www.deutschepost.de/de/b/briefe-ins-ausland/zollinformation/neuerun\[..\]](https://www.deutschepost.de/de/b/briefe-ins-ausland/zollinformation/neuerun[..])

- > It is currently the case that when importing a shipment from the
- > Non-EU countries only from a value of goods over € 22 import sales tax
- > accrues.
- >
- > From July 1st, 2021 this will change due to legal regulations
- > and customs will levy import sales tax from the first cent.
- >

This gives rise to a number of questions which I would like to clarify with this fictional
Example:

Example:

The “Prince Mohammed” from a rich Arab country sends the German company “Ahnenforschungs GmbH” a handwritten letter and commissions the company to investigate at the parish “Neustadt” whether his German native grandmother was baptized in the church there, for an amount of 149 Euros.

He writes the order by hand on high-quality paper (worth 1 Euro) and puts it in a 2 Euro envelope. Then he licks Arabic postage stamps, worth 20 Euros (Express mail), sticks them on the Envelope and mails this letter to the “Ahnenforschungs GmbH” in Germany.

How will the German Post or customs proceed after changing the Regulation on July 1st, 2021? Please only give a short yes / no answers, depending on whether the facts are correct or not:

- 1.) The letter is not presented to customs at all because it is is a worthless document.
- 2.) The commercial value of the letter is 1 Euro (paper) plus 2 Euros (envelope). In addition, there is the express postage of 20 Euros, so a total of 23 Euros. That’s why 19% import sales tax and possible processing fees, which the “Ahnenforschungs GmbH” will be billed for.
- 3.) The order is worth 149 Euros for “Ahnenforschungs GmbH”. Therefore the total value of the letter exceeds the 150 Euro limit and needs to be declared according to a tariff for genealogical services. Additionally, import sales tax and processing fees

| will be charged.

| 4.) “Prince Mohammed” is basically a healthy person. But since he
| licked the stamps, he could potentially have dangerous viruses
| or microorganisms applied to the stamp. That’s why
| the letter is to be regarded as bio-hazardous and must be forwarded in any case
| to the responsible customs office for dangerous goods. The
| fees for forwarding and inspecting the dangerous goods
| will be invoiced to “Ahnenforschungs GmbH”, regardless of whether
| the test determines if the goods are actually dangerous, or not.

| If none of the facts presented here (1-4) apply,
| I ask for a brief explanation as of
| how in this situation will be proceeded from July 1, 2021.

| Thank you for your opinion, which will be vital for our really existing company.

| With best regards,

| Thomas Krahn